IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 13TH JUNE 2007 / 23RD JYAISHTA 1929

WP(C).No. 15371 of 2007()

PETITIONER:

V.SATHYARAJAN,
FOREST CONTRACTOR, KONKALIL VEEDU,
PADAM, KOODAL P.O., KOLLAM DISTRICT.

BY ADV. SRI.MANOJ RAMASWAMY

RESPONDENTS:

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1. COMMERCIAL TAXES OFFICER,
COMMERCIAL TAXES DEPARTMENT,
PUNALUR.

2. THE DY. COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT, KOLLAM.

3. THE TAHSILDAR,
PATHANAPURAM TALUK, PUNALUR.

4. STATE OF KERALA,
REP. BY THE SECRETARY,
DEPARTMENT OF REVENUE, SECRETARIAT,
THIRUVANANTHAPURAM.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF THE ASSESSMENT ORDER DT.18.11.2006 ISSUED BY R1.

P2: TRUE COPY OF THE NOTICE OF DEMAND ISSUED BY R1 IN FORM NO.13 OF KGST RULES, 1963.

P3: TRUE COPY OF NOTICE OF DEMAND IN FORM NO.24 OF KGST RULES ISSUED BY R1 DT.22.11.2006.

P4: TRUE COPY OF APPEAL FILED BEFORE R2 DT.15.12.2006.

P4(a): TRUE COPY OF I.A. FOR URGENT POSTING OF THE APPEAL DT.15.12.2006.

P5: TRUE COPY OF STAY PETITION BEFORE R2.

P6: TRUE COPY OF R.R. DEMAND NOTICE DT.17.2.2007.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.15371 of 2007

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Dated this the 13th day of June, 2007.

JUDGMENT

Since petitioner has filed appeal against sales tax assessment for the year 2002-2003, there will be stay against recovery proceedings till disposal of appeal on petitioner remitting one third of the demand within six weeks from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms